

Larkin

Washington - Coverage Options and Funding (State Income Replacement Benefits)

State Programs	<p><b>2020 – Paid Family and Medical Leave Program</b></p> <p>Washington Paid Family and Medical Leave (WAPFML) Employment Security Department (ESD) (360) 902-9500</p> <p>Email <a href="mailto:paidleave@esd.wa.gov">paidleave@esd.wa.gov</a></p> <p>Website <a href="http://www.paidleave.wa.gov">www.paidleave.wa.gov</a></p>
Employer Eligibility	Employers with 1 employee (WA) must remit applicable contributions for this program (see "Cost" field below).
Employee Eligibility	Employees are eligible for benefits if they have worked 820 hours in WA with any WA employer(s) during the first four of the last five completed calendar quarters. We generally advise that employees apply and the state will make the determination of eligibility.
Coverage Allowed	State administers claims.
	Voluntary Plans are allowed. Employers can offer a voluntary plan for PFML family leave or medical leave separately, or both.
Cost	<p><b>Employer</b> (<i>Employers with fewer than 50 employees (in the state of WA) are not required to pay the employer portion of premium</i>)</p> <p><b>2024</b> Employer must contribute 28.57% of the total premium</p> <p><b>2025</b> <a href="#">Employer must contribute 28.48% of the total premium beginning 01/01/25</a></p>
	<p><b>Employee</b></p> <p><b>2024</b> Contribution Rate: 0.74% up to the current Social Security wage base (\$168,600 in 2024) Employees must contribute up to 71.43% of the total premium Maximum Annual Employee Contribution for 2024: \$891.19</p> <p><b>2025</b> Contribution Rate: 0.92% up to the current Social Security wage base (\$176,100 in 2025) Employees must contribute up to 71.52% of the total premium Maximum Annual Employee Contribution for 2025: \$1,158.71</p>
Employer Action Summary	<p>-You should register with the state here: <a href="https://secureaccess.wa.gov/public/saw/pub/displayRegister.do">https://secureaccess.wa.gov/public/saw/pub/displayRegister.do</a> Registration Video: <a href="https://www.youtube.com/watch?v=JPJR8ztNjQo&amp;list=PLIjH6b5SIYzUBFbEQOMJZZJlfO_NGaYA&amp;index=3">https://www.youtube.com/watch?v=JPJR8ztNjQo&amp;list=PLIjH6b5SIYzUBFbEQOMJZZJlfO_NGaYA&amp;index=3</a></p> <p>- Submit wage reports/contributions</p> <p>Filing Guide and Tutorial: <a href="https://paidleave.wa.gov/reporting/">https://paidleave.wa.gov/reporting/</a></p> <p><b>Wages/Contributions due Quarterly. Final deadlines: (Q1- April 30, Q2 - July 31, Q3 - October 31, Q4 - January 31)</b></p> <p>The above pertains to registering with the state for contributions/wage reporting. Employers may have separate obligations for registering with the state for the employer statements process (see the <a href="#">"Employer Statements Process"</a> section on this state's Compliance Center page).</p>

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